IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 9TH APRIL 2007 / 19TH CHAITHRA 1929

WP(C).No. 11067 of 2007(P)

PETITIONER:

M/S. JANAK HEALTH CARE PVT. LTD.,
A-1/3, G.I.D.C. INDUSTRIAL ESTATE,
UMBERGAON, GUJARAT 396 171, REPRESENTED BY ITS
ACCOUNTS OFFICER, SRI.VINOD KUMAR.K.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

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1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
BANGRA, MANJESWAR.

2. ST.JAME'S HOSPITAL,
DIOCESE OF IRINJALAKUDA,
CHALAKKUDY, TRICHUR DISTRICT- 680 307,
REPRESENTED BY ITS DIRECTOR.

BY ADV. SRI.SIJO GEORGE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 09/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX:

PETITIONER'S EXHIBITS:

EXT.P1-TRUE COPY OF THE INVOICE DATED 21-3-2007.

EXT.P2- TRUE COPY OF NOTICE DATED 27-3-2007.

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.11067 of 2007-P

Dated this the 9th day of April, 2007

JUDGMENT

The petitioner challenges Ext.P2 notice issued under Section 47 (2) of the Kerala Value Added Tax Act, 2003. The consignment was released pursuant to the interim order of this Court. The Commercial Taxes Officer (Enquiry) having jurisdiction over the matter shall finalise the proceedings initiated by issuing Ext.P2, after affording an opportunity of being heard to the petitioner, within two months from the date of production of a copy of this judgment.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS